

## **Property Tax - Opinion - Appeals**

**To: County Assessors and County Auditors**

**From: Mark Schuling, Director [IDR]**

**Date: October 19, 2007**

**Subject: Appeals**

The Department has received several inquiries regarding the application of an equalization Order to properties that were appealed. It is our opinion an Appeal Board Decision or Court decision setting a value on a parcel of property is controlling. Please use this as your guide.

1) In a very limited number of instances a 2007 appeal decision may already be issued. For 2007 Appeals to the Property Assessment Appeal Board or to the District Court that are final prior to the implementation of the Equalization Order.

It is the opinion of the Department that a final decision of the Property Tax Appeal Board or any Iowa Judicial Court sets the value of a parcel of property for the 2007 assessment year and the property is not subject to the Equalization Order of the Director.

2) In all other instances, 2007 Appeals to the Property Assessment Appeal Board or to the District Court that are not final prior to the implementation of the Equalization Order.

It is the opinion of the Department that all parcels on appeal awaiting a decision are subject to the Equalization Order. A final decision of the Property Tax Appeal Board or any Iowa Judicial Court sets the value of a parcel of property for the 2007 assessment year.

3) In those cases where the parties have settled the appeal and agree the equalization order is still applicable, the agreement of the parties will be controlling.

Please call Dale Hyman at 515/281-3362 with any questions.

Mark R. Schuling, Director  
Iowa Department of Revenue  
Hoover State Office Building  
Des Moines , IA 50319